

cc: Doug



m/041/008

United States Gypsum Company

125 South Franklin Street
Chicago, IL 60606-4678
312 606-4000
Fax: 312 606-4093

January 4, 2006

Mr. Doug Jensen
UDOGM
1594 W. North Temple
Salt Lake City, UT 84114

RE: United States Gypsum Company, Jumbo-Jensen Quarry M041008; Update of
Reclamation Plan and Surety

Dear Mr. Jensen,

This letter is sent pursuant to our telephone conversation on November 29, 2005. As discussed with you, we plan to submit acreage revisions, reclamation and planning maps, and updates to form MR-REV by January 31, 2006 for the Jumbo-Jensen quarry located near Sigurd, Utah.

At this time, all field work has been completed and the maps are being updated to more accurately reflect disturbed acreages. Our goal is to adjust, if necessary, the existing reclamation surety bond to be more in line with the magnitude of currently active mining and/or disturbed areas. The new survey will include planned areas for mining expansion.

Due to the workload of our staff and to accommodate the holiday season for our employees, we requested the January 31, 2006 due date.

Thanks for your understanding in this matter. Please notify me if you have comments or questions.

Sincerely,

A handwritten signature in black ink that reads "Joe Crawford".

Senior Staff Geologist
USG Geotechnical and Mining Services 143-4
312-606-5707
jcrawford@usg.com

RECEIVED

JAN 10 2006

DIV. OF OIL, GAS & MINING